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# PROTECTING YOUR LAND

## Assessing Your Needs

There are many different tools that can be used to protect your lands – knowing the answers to the following questions is the first step in deciding on a land conservation technique that fits your particular needs:

- What about the land is important to you? Why do you want to protect it?
  - Do you want to protect all or parts of your land?
  - Does the land have special natural or historical features?
  - Is there a particular aspect or feature of the land that you would like to focus on?
  
- What are your desires for the land in the future?
  - How do you want it managed or cared for?
  - Are there uses that you wish to promote or prohibit?
  - Do you want to have the option to build additional houses or structures on the land in the future?
  
- Do you want to continue owning the land and passing it on to someone in your family or are you considering (now or eventually) transferring ownership to a conservation organization, your town, or some other public agency?
  - Do you want to continue living on your land?
  - Do you want to leave it to future generations of your family?
  
- Do you want to consider a sale or donation of the land or conservation restrictions?
  - Are tax (income, property, estate, gift) implications important to you?
  
- Who actually holds the title for the land?
  - One family member, multiple family members, a partnership, or an Limited Liability Corporation (LLC).
  
- How does your family feel about conserving your land?

# PROTECTING YOUR LAND

## What Conservation tool is right for me?

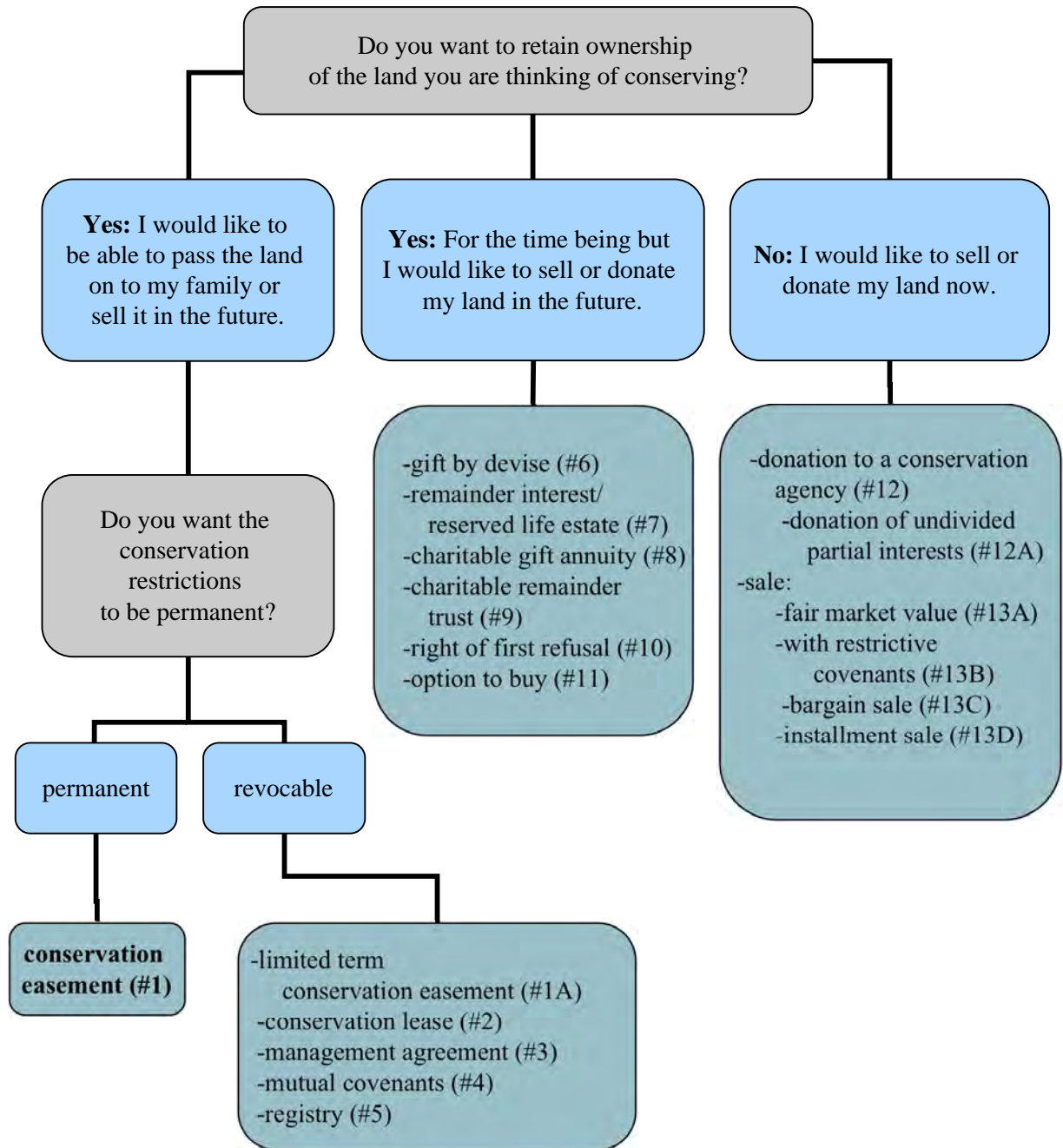
There are so many different land conservation options to choose from that you may be feeling overwhelmed. The chart on the next page should help you figure out which options you might be interested in pursuing. Once you get started, it is a good idea to retain professional legal and financial advisors to assist you in making these important decisions about your land.

As a side note, you can to combine multiple conservation techniques. For example, you could put a conservation easement on your land and then sell or donate it OR you could start out with a limited term conservation easement to try an easement out before deciding on a permanent one OR you might combine management agreements with a reserved life estate. The options are many and varied so there should be a technique available to help you protect your land. Please feel free to contact our land trust for further information or assistance.

### Disclaimer

To quote the Land Trust Alliance, “A land trust can provide an array of information and assistance, but there are a number of things it cannot do. A land trust cannot provide legal or financial advice, or guarantee that a particular conservation plan is best for your personal and financial circumstances. It cannot state unequivocally that a particular conservation easement will qualify for a tax deduction or say how much the deduction will be. You must get your own independent advice, from knowledgeable attorneys and financial advisors, and of course, you are responsible for the final decision.”

# CONSERVATION OPTIONS



# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### **#1) Conservation Easement**

A conservation easement is a legal document that permanently restricts the way a property can be used to protect important characteristics of the land. It allows for continued private ownership of your land while the conservation values (as outlined by you in the easement) are protected by the land trust or conservation agency that holds your easement.

Conservation easements are generally donated but they can be sold by the landowner to a conservation agency either at full market value or in a bargain sale. A conservation easement may or may not allow you to realize income or property tax benefits (both at the federal and state level) as well as possible estate tax reductions.

#### **#1A) Limited Term Conservation Easement**

A limited term easement is exactly like a regular conservation easement except that the restrictions it places on a property are not permanent. Limited Term Easements are also generally donated but have been sold in the past as well. This conservation technique does *not* allow for income tax deductions or estate tax reductions.

### **#2) Conservation Lease**

A conservation lease allows a landowner to retain ownership of their land while also temporarily protecting the conservation values of the property. The land trust which holds the lease manages the property for conservation as agreed upon in the lease. The lease can specify what rights you retain, what activities the land trust is allowed to do on the land, the time period the lease will be in effect, and other such agreements that will need to be discussed by the involved parties. In some cases, you may receive monetary compensation for a conservation lease. Generally, there are *no* tax benefits in placing a conservation lease on your land.

# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### **#3) Management Agreement**

If a landowner and a land trust, other conservation agency, or government agency work together to come up with a plan that manages the resources of the land (such as wildlife), then this is considered to be a management agreement. The conservation organization may provide technical advice and even possibly assistance in the form of grants/cost sharing, materials, or labor. The landowner is then responsible for carrying out the plan. This sort of agreement is usually set up to last for a certain limited time period and may include provisions for extensions and/or cancellations by one or both parties. There is generally no compensation by either party for these services (although carrying out the plan will generally result in some expenses). There are generally *no* tax benefits associated with a management agreement.

Some groups that have worked with landowners in South Carolina to create management agreements include, but are not limited to: the US Fish and Wildlife Service, the Department of Natural Resources, the Forestry Commission, the USDA Natural Resources Conservation Service, SC Scenic Rivers Program, the National Wild Turkey Federation, Ducks Unlimited, and Clemson Extensions.

### **#4) Mutual Covenants**

When group of landowners decide to voluntarily protect a shared resource (such as open space or a view) through collectively agreeing to legally binding restrictions they may enter into a mutual covenant. A mutual covenant may or may not involve a land trust and will generally only be enforced by the other landowners (either current or future). It is not permanent as it may be revoked at any point by the agreement of the landowners. Covenants are generally used to protect conservation values that are important to a small group of people rather than they general public. A mutual covenant does *not* provide tax advantages.

# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### #5) Registry

In a registry, the landowner enters a legally non-binding agreement to protect a conservation value of their land. The landowner generally receives some sort of recognition for this such as a certificate or a plaque. An example of this is the Backyard Wildlife Habitat Program of the National Wildlife Federation. There are *no* tax benefits in this form of land conservation.

### #6) Gift by Devise

A gift by devise is either land or a conservation easement that is donated to a land trust at the time of the death of the landowner through a will. This method of protection provides *no* income or property tax benefits but still has the potential to provide estate tax benefits. As a special note – you need to contact the group to whom you wish to donate to before writing them into your will to make sure that they are willing and able to receive your gift.

### #7) Donation or Sale of Remainder Interest or

#### Land with Retained Life Estate

The donation or sale of remainder interest or land with retained life estate allows you to sell or donate your land to a conservation agency immediately while retaining the use of the land during a specified amount of time – generally until your death (or that of designated immediate family members). At the end of the designated time period, full title of the property is transferred to the chosen land trust (if you are donating your land you may want to discuss what you would like to happen next with the land trust – they are likely going to want to place a permanent conservation easement on the land and then sell it). In this manner, you can continue to live on and enjoy your property during your lifetime knowing that your land will be permanently protected.

(continued →)

# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### **#7) Continued...**

Donation of land with a remainder interest or retained life estate *may* allow for tax advantages (these will be less than transferring the land through donation but more than if donation by devise). Sale of land with a remainder interest or retained life estate can be done at fair market value, through a bargain sale or installments (the method of sale will affect the amount of capital gains tax you are charged). Until the property is transferred to the land trust, you remain responsible for maintenance and taxes.

### **#8) Charitable Gift Annuity**

A charitable gift annuity is an agreement in which you transfer your property to a conservation agency, and that agency agrees to make regular annuity payments (generally 6% to 9% the value of the original property) to you or a specified beneficiary for life. This method of conservation can qualify for income tax deductions equaling the value of the donated property minus the expected value of the annuity payments – it is considered most useful for highly appreciated land. The American Farmland Trust estimates that this is generally 40%-50% of the value of the gift.

### **#9) Charitable Remainder Trust**

A charitable remainder trust allows you to transfer assets, such as land, into an irrevocable trust which provides the specified beneficiaries of the trust with an income based on the trust's assets. Once the trust's specified time period is up, the principal that was used to set up the trust is donated to a charity. Depending on how you design the trust, you could continue to use and receive income from the donated land.

(continued →)

# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### #9) Continued...

There are three kinds of charitable remainder trusts: a charitable remainder annuity trust that pays a fixed dollar amount to the beneficiaries annually, a charitable remainder unitrust that pays a fixed percentage of the trust's value annually, and a charitable pooled income fund that is set up by the charity, enabling many donors to contribute to the trust.

A charitable remainder trust may or may not qualify the donor for an income tax deduction when the land is placed in the trust. This deduction is generally the value of the land less the expected value of interest payments. This tool may or may not also allow for the reduction of estate taxes. Charitable remainder trusts are most useful for highly appreciated land, the sale of which would incur high capital gains tax.

### #10) Right of First Refusal

A right of first refusal is an agreement between you and a land trust that guarantees the trust the opportunity to purchase your land if you decide to sell it. This agreement does not set a price for the land and does not require the trust to purchase your land. Once you decide to sell your property, if you receive an offer you are legally bound to allow the land trust the chance to match that offer. A right of first refusal does *not* in itself protect your land's conservation values *nor* does it offer tax benefits.

### #11) Option to Buy / Purchase

In an option to buy or purchase, you and a land trust contractually agree upon a sale price for a specific property and a time during which the land trust can buy the specified property. The land trust is not obligated to buy the land but the land owner cannot sell the land to anyone else during this time period. This is generally done to give a land trust time to raise funds to buy the property.

# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### **#12) Donation to a Conservation Agency**

Landowners may also decide that they wish to make an outright donation of land to a conservation agency. This kind of donation is relatively simple. After completion, the land trust owns and manages the land. This conservation method can provide income tax deductions and estate tax benefits.

#### **#12A) Donation of Undivided Partial Interest**

Donation of undivided partial interest is a variation on an outright donation. This method is used to maximize tax benefits by breaking a large donation up into several smaller ones. This method of donation means that the land trust and donor will be co-owners for a while. Calculations for this method of conservation can be extremely complex.

### **#13) Sale of Land**

When land is sold, fee simple ownership and management obligations are transferred to another party. As simple of a transaction as this may be, there are several different ways it can be done.

#### **#13A) Sale of Land at Fair Market Value**

This means that you would sell the full title to your land at fair market value. You would no longer own the land and you would have to pay income taxes on the money you received for the sale. The land will not be protected from future development unless you sell the land to a conservation minded buyer such as a land trust or take other measures (such as placing a conservation easement on the land) to ensure it will be conserved.

# CONSERVATION OPTIONS

## **Conservation Options in More Detail...**

### #13) Sale of Land (continued)

#### #13B) Sale of Land with Restrictive Covenants

When land is sold with restrictive covenants, terms are placed in the deed to the property that restrict the use of the real estate by following owners. The enforcement of these restrictions must be carried out by the owner or the heirs of the owner – this leaves little assurance of compliance with the restrictions once the title changes hands. This land protection tool provides no income tax benefits but there may or may not be possible estate tax benefits.

#### #13C) Bargain Sale of Land

In a bargain sale, land is sold by a landowner to a land trust (or other conservation group) for less than their fair market value. The difference between the bargain price and the fair market value is considered a charitable donation and may lead to tax benefits. This method may also be used in selling a conservation easement.

#### #13D) Installment Sale of Land

In an installment sale, the owner agrees to the buyer paying for property over time rather than in one lump sum. This can be advantageous to both the seller and the buyer. Another possible way to make an installment sale is to divide the property into pieces and then have the partial purchases occur in stages.

These methods of sale may also be combined. For example, you could combine a bargain and an installment sale.

# CONSERVATION EASEMENTS

## **What Exactly is a Conservation Easement ?**

A conservation easement (CE) is a tool landowners can use to voluntarily protect their land. Simply put, a CE is a legal agreement between a landowner and a private, nonprofit conservation organization, like the Congaree Land Trust (CLT), or a government agency. The CE *permanently limits a property's uses* in order to protect its conservation values. As one of our landowners said, "A conservation easement allows the landowner, and not a zoning board, to determine what is the best use for his or her land." Once the CE is recorded and attached to the deed, all future owners are bound by its terms – forever.

When you own land, you also "own" many rights that come with the land. When you donate a CE to CLT, you voluntarily and permanently give up some of those rights. For example, you typically give up the right to develop the property for commercial or industrial purposes to protect the land from further development. You retain ownership of the property and certain other rights, such as the rights to hunt, continue farming, and harvesting timber on the property. In some circumstances, you may be able to retain some limited rights to subdivide and/or build additional residential structures and related buildings on the property.

When you donate these rights to CLT, we accept the responsibility to monitor the agreement and to enforce its terms *forever*. We will visit the land annually, and we must be prepared to defend the terms of the CE agreement in court.

This donation of rights has a value. If your gift meets the federal tax code requirements for protecting the conservation value of the land, the donation of a CE can be treated as a charitable gift and its value can be deducted from your federal income taxes. In addition, if your donation meets the federal requirements, you can qualify for tax credits on your South Carolina income taxes. You should consult with your accountant or tax advisor to if your gift qualifies for such tax benefits.

# CONSERVATION EASEMENTS

## **Why would you enter into a Conservation Easement?**

### **Preserve the uses and character of your land for generations to come.**

The primary reason that you might donate some of your rights or land uses to the Congaree Land Trust (CLT) through a conservation easement (CE) is to ensure that the character, uses, and beauty of their land will be available for generations to come.

### **Take advantage of federal tax deduction benefits to shelter income.**

The Internal Revenue Service recognizes the gift of a CE as a charitable donation if given to a qualified organization, like the CLT. The value of the donation is determined by an appraisal that calculates the potential highest and best use of the land before and after the CE is put in place. This difference is considered to be the value of the gift. For example:

<i>100 acres of land valued at highest and best use:</i>	<i>\$300,000</i>
<i>Land value after CE is in place:</i>	<i>\$200,000</i>
<i>Amount of your federal tax deduction:</i>	<i>\$100,000</i>

The IRS limits the amount you can shelter your adjusted gross income (AGI) to 50%. If you cannot utilize the full amount of the federal tax deduction in one year, then the excess amount may be carried forward for up to fifteen years.

### **Qualify for tax credit on your South Carolina Income Tax.**

If your donation meets the federal guidelines, you can qualify for tax credits on your SC Income Taxes. You may receive tax credits up to 25% of your federal deduction or a limit of \$250 per acre of land under easement (whichever amount is less). You are restricted to using only up to \$52,500 in credits each year. These credits are good forever; they can be assigned, transferred and even sold. For example:

<i>Federal tax deduction; same 100 acres as above:</i>	<i>\$100,000</i>
<i>25% of the federal tax deduction:</i>	<i>\$25,000</i>
<i>Your tax credit; cap of \$250 per acre:</i>	<i>\$25,000 (100 acres x \$250)</i>

# CONSERVATION EASEMENTS

## Why would you enter into a Conservation Easement? (cont.)

### **Reduce the taxable value of your estate.**

A conservation easement reduces the value of the land, thereby reducing the taxable amount of your estate. This reduction in your estate may allow your heirs to retain ownership of the property rather than being forced to sell it to pay the estate taxes. In order to qualify, the land value must be reduced by 30%. Your heirs can exclude an additional 40% of the land's value at your death when a CE is on the land.

For example:

<i>Original value of land/estate without CE:</i>	<i>\$300,000</i>
<i>Reduction to taxable estate with CE:</i>	<i>\$100,000</i>
<i>Additional 40% reduction after death:</i>	<i>\$80,000</i>
<i>Taxable value of the estate after CE:</i>	<i>\$120,000</i>

# CONSERVATION EASEMENTS

## **What can a conservation easement allow?**

Conservation easements (CEs) are the favored way to conserve land in the southeast today. The CE is actually a negative easement that restricts the use of the land according to your plan for its future use. An easement is flexible and is tailored to meet your vision and protect the conservation values of your property. An easement can allow for:

- Permanent protection of significant ecological areas, wetlands, watersheds, river and stream buffers, scenic views, woodlands, wildlife habitat, and natural areas.

- Timber harvesting and other agricultural activities, planting for wildlife and game habitats; timber and wildlife management.

- Continuation of limited traditional uses of the land, such as agriculture, and home-based entrepreneurial pursuits.

- The protection of cultural, historic and archaeological sites.

- Limited subdivision of the land and housing development.

- Hunting, fishing, and leasing to clubs.

## **After the CE is in place, what happens?**

You and successive owners continue to own, manage and pay taxes on the land. You can continue the uses of the land you agreed to retain. You decide whether or not to allow public access and if so on your terms. Your property is still private. You can pass it on to the next generation, sell it, trade it – you retain all the rights of ownership, except those you voluntarily gave away in the conservation easement.

Those rights you voluntarily gave away will be protected by a land trust. The land trust should monitor your property at least once a year to make sure that the agreements made in the CE are being kept. If necessary, the land trust will defend the terms of the CE agreement in court.

# PROCESS of GRANTING a CE

## **Process of Granting a Conservation Easement to the CLT**

### ***A. The Process of Granting a Conservation Easement***

#### ***1. Initial Contact.***

Typically, a call is made to the Congaree Land Trust to obtain information about conservation easements (e.g., what is a conservation easement, are there any tax benefits to be derived from placing a conservation easement on land, what types of land qualify, etc.). At this stage, you are usually seeking general information to decide if a conservation easement is appropriate for your needs and desires.

#### ***2. Initial Inspection of Land.***

If you decide to seriously explore the idea of entering into a conservation easement, a representative of Congaree Land Trust will arrange to perform a limited inspection of the land (walk the land, take a few pictures, get a copy of a plat or tax map from the landowner, etc.). The land trust will also seek information from you about the types of activities you desire to conduct on your property (e.g., farming, forestry, wildlife management, future improvements, etc.).

#### ***3. Review of Proposal by Land Trust.***

The CLT Land Protection Committee will meet and decide if the proposed conservation easement meets our protection criteria. The committee makes a recommendation to the Board of Directors of CLT, which must approve the acceptance of the CE before moving forward with the project. If the project is accepted, then \$250.00 of the total fee to the CLT is required to begin the next phase of work on the CE.

# PROCESS of GRANTING a CE

## ***A. The Process of Granting a Conservation Easement (continued...)***

### ***4. Closing the Transaction.***

Assuming you and the Board both desire to move forward, we will work with you and your attorney and any other representatives to prepare the CE document and perform other tasks necessary to close the easement. The other documents and tasks are briefly described in B and C below. Once all documents have been finalized and the remainder of the fee due to CLT is paid, both you and the CLT will sign the easement which will be recorded in the real property records of the Office of the Register of Deeds in the county where the land is located. This fee is set based on the individual property as follows:

Each easement has a \$1,000 minimum fee,  
with \$1 additional per acre over 500 acres.

## ***B. Documents Prepared or Obtained by the Congaree Land Trust***

### ***1. Conservation Easement (CE).***

The CE is a written legal document prepared by the CLT and provided to you and your lawyer for review. This document is flexible, and may be revised to meet your particular needs and address unique aspects of the land. No additional charge is made by CLT for preparing or providing this document. Usually, the CE will undergo several drafts before it is completed.

### ***2. Baseline Documentation.***

This consists of documentation obtained by or on behalf of the land trust for the purpose of establishing the condition of the land at the time the CE is granted. This is necessary in order for us to insure that you and future landowners comply with the terms of the easement. This report, which is usually prepared by an outside consultant, typically costs approximately \$1000-\$1500. We ask you to offset this cost.

# PROCESS of GRANTING a CE

## ***C. Documents Provided by the Land Owner***

### ***1. Appraisals of Property.***

If tax deduction for your charitable contribution is sought, IRS regulations require you to obtain an appraisal of the value of the land from an appraiser who uses the Uniform Standards of Professional Appraisal Practice. The appraisal determines the current fair market value before the CE and the value after the placement of the CE on the land. One appraiser can perform both appraisals, and the two values are determined at the same time. The Congaree Land Trust must see a copy of this appraisal before we can sign the 82-83 IRS Noncash Charitable Contribution Form. Please note that the donor is responsible for any determination of the value of the conservation easement. The Congaree Land Trust will not knowingly participate in a project that raises significant concerns regarding the tax deductibility of a project. We can provide you with a list of appraisers who are familiar with appraising land subject to CEs. You will need to pay for the cost of this service.

### ***2. Survey of Property.***

If the boundary of the easement area is uncertain, then a new survey may be needed. A survey may not be needed if the entire tract is being subjected to conservation easement and you have a good legal description of the land.

### ***3. Title Report/Opinion.***

The land trust needs some evidence that you own the property free and clear of liens such as mortgages, judgments or unpaid taxes. The status of title may also affect your ability to receive tax benefits from the transaction. This could be a simple title opinion provided by your attorney.

# PROCESS of GRANTING a CE

## ***D. Costs Typically Incurred by the Land Owner***

### ***1. Appraiser's Fee.***

The appraisal is done solely if you are seeking tax benefits and is therefore your responsibility.

### ***2. Baseline Documentation.***

We ask you to assist with the cost of the baseline documentation, which is discussed above.

### ***3. Surveyor's Fee.***

If a survey is needed, you will be responsible for obtaining it and paying the surveyor's fee.

### ***4. Landowner's Legal/Accounting Fees.***

You are responsible for professional fees charged by your lawyer, accountant and other advisors. This would include any fee charged for the title opinion described in C above.

### ***5. Stewardship Endowment.***

The CLT requests that each landowner who places a conservation easement on his or her land make a tax-deductible gift to our stewardship endowment. The endowment provides funding for our perpetual obligation to inspect the property annually, enforce and/or defend conservation easements and to otherwise perform our responsibilities. We provide you with an estimated cost to protect the land in perpetuity as we learn more about the land and move forward with the transaction.

# Other Sources of Information

## **Publications**

### Land Trust Alliance

The Land Trust Alliance is the national organization of land trust. This group has a wide array of publications that may be of assistance. They are available in writing from: LTA, 1319 F Street NW, Suite 501, Washington DC 20004-1106; by calling 202-638-4725; or on their website at [www.lta.org](http://www.lta.org). Two publications that might be helpful are: *Conservation Options: A Landowner's Guide*, or *The Conservation Easement Handbook*.

### Preserving Family Land

*Preserving Family Land* was written by Stephen J. Small and covers the legal and financial aspect of a variety of conservation options with a strong emphasis on planning to protect your legacy.

### Local, State, and Federal Tax Incentives for Conservation Easements, 2<sup>nd</sup> Edition

From the South Carolina Department of Revenue. All of the legal and tax information you could want about easements. Available online at: <http://www.sctax.org/NR/rdonlyres/EC24B7DD-223A-4113-84FF-EB56D62EED8C/0/coneas2ed.pdf>. If you do not have internet access, we have a printed copy available for loan.

## **Groups**

### The Congaree Land Trust

Come visit our website! It is available online at: [www.congareelt.org](http://www.congareelt.org).

### Land Trust Alliance

This group's website has a variety of information and contact lists for land trusts located near you. Their URL is: [www.lta.org](http://www.lta.org).

### South Carolina Land Trust Network

This group helps land trusts in SC coordinate their activities. This group also has a list of land trusts that operate in South Carolina. Their website is available at: <http://www.dnr.state.sc.us/lwc/scltn>.

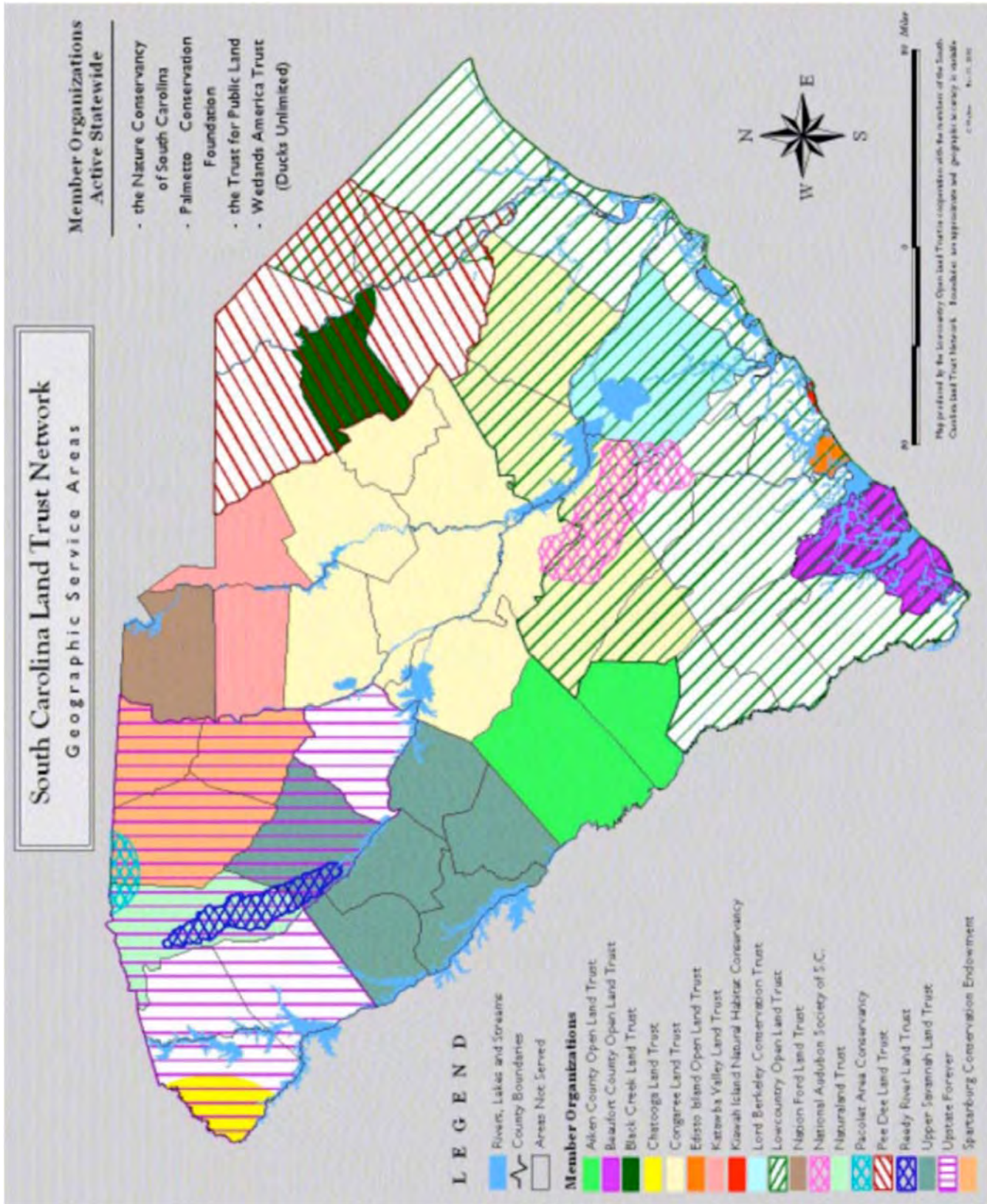
### The South Carolina Conservation Bank Act

The South Carolina Conservation Bank is a resource for purchasing land or conservation easements. A land trust or conservation agency will then own the land or hold the conservation easement. Further information is available online at: <http://scbank.sc.gov>.

### The South Carolina Conservation Credit Exchange

The SC3E was chartered in 2004 "to further land conservation in South Carolina by creating a market for conservation tax credits." Further information is available on their website at: <http://www.conservesc.com>.

# SC LAND TRUSTS



# ABOUT THE CLT

## Quick Facts About our Organization:

-The Congaree Land Trust (CLT) is a 501(c)(3) nonprofit corporation (FEIN:57-0937485) founded in 1992.

-Our mission is to conserve the natural and scenic lands, farms, waterways, timberlands, forests, and open space through working with landowners in the central portion of South Carolina who are interested in the private and voluntary conservation of their land.

-As of January 2006, the Congaree Land Trust has conserved over 8,000 acres of land. We have more than 1,200 current members.

-We have a Board of Directors as well as Advisory County Committees in Calhoun, Richland, Lexington, Sumter, Kershaw and Fairfield Counties

Please check out our website for more information at [www.congareelt.org](http://www.congareelt.org).



**What Happens If ...**

The chart below summarizes in very brief form what happens to John and Mary and their property, Riverview, under different possibilities discussed in this book.

What Happens If John and Mary:	Income Tax Savings?	Estate Tax Savings?	What Happens to Riverview?
Leave Riverview to the children in their wills	No	No!	Forced sale for development - Catastrophe!
Make a gift to charity now of an easement on Riverview, and then leave to the children	Yes	Yes	Riverview goes to the children and will be protected
Make a gift to charity of a remainder interest in Riverview	Yes	Yes	Riverview goes to charity and will be protected
Make a gift of charity of Riverview, or of an easement on Riverview, in their wills	Yes	Yes	Riverview goes to charity and will be protected
Give Riverview to the children now	No	Yes	Riverview might be protected
Sell Riverview now, for cash	No!!	No!!!	Sold for development

This chart is reprinted with permission of the author, Stephen J. Small, Esq. from his book, Preserving Family Lands, Book I, Copyright 1998. John and Mary are the imaginary people Small uses as an example in his book to explain how some of the different land protection options affect their imaginary land, Riverview, in the future.